

ID: CCA\_2013042913460501

Third Party Communication: None

UILC: 6227.05-00

Date of Communication: Not Applicable

Number: **201320018**

Release Date: 5/17/2013

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**From:** [REDACTED]

**Sent:** Monday, April 29, 2013 1:46:06 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: Question on AAR Statutes involving investors

The partners cannot file their own AAR's unless their statute is open pursuant to their own Forms 872. I.R.C. 6227(b) and (d).